

ment or sale, unless the person impeaching such sale shall show that the taxes so appearing as assessed on such property, and all the penalties and costs accruing on such assessment and the proceeding for the sale, were paid at the time of the sale. That the collector shall return an account of his proceedings to the aldermen, specifying the portions into which the land was divided and the purchaser or purchasers thereof and the price of each, which shall be entered on the book of proceedings of the aldermen: if there shall be a surplus after paying said taxes the same shall be paid into the city treasury subject to the demands of the owner.

Power of redemption.

SEC. 83. That the owner of any land sold under the provisions of this charter, his heirs, executors and administrators, or any person acting for them, may redeem the same within one year after the sale by paying to the purchaser the sum by him paid and twenty-five per cent. on the amount of taxes and expenses, and the treasurer shall refund to him, without interest, the proceeds, less double the amount of taxes.

Deeds if property not redeemed.

SEC. 84. That if the real estate sold as aforesaid shall not be redeemed within the time specified, the corporation shall convey the same in fee to the purchaser or his assigns by deed executed under the hand of the mayor and two aldermen, attested by the corporate seal: and the recital in such conveyance, or in any other conveyance of land sold for taxes due the city, that the taxes were due, or of any matter required to be true or done before the sale might be made, shall be *prima facie* evidence that the same was true and done.

Real estate of infants and persons non compos.

SEC. 85. That the real estate of infants or persons *non compos mentis* shall not be sold for tax: and when the same shall be owned by such, in common with other persons free of such disability, the sale shall be made according to section ninety-two of chapter ninety-nine of the Revised Code.

License taxes.

SEC. 86. That in addition to the subjects listed for taxation the aldermen may levy a tax on the following subjects, the amount of which tax, when fixed, shall be collected by the chief of police instantly, and if the same be not paid on demand the same may be recovered by suit, or the articles upon which the tax is imposed, or any other property of the owner, may be forthwith distrained and sold to satisfy the same, namely:

Peddlers.

(1) Upon all itinerant merchants or peddlers offering to vend in the city, a license tax not exceeding one hundred and fifty dollars a year, except such only as sell books, charts, maps, or wares of their own manufacture, but not excepting venders of medicine by whomsoever manufactured, and not more than one person shall peddle under a single license: *Provided*, that such itinerant merchants or peddlers shall comply with such rules and regulations as the board of aldermen may make in respect to the time, places and manner of vending under such licenses.